**CM-100** (12-97, R-5)

## State of New Jersey Division of Taxation PO Box 252 Trenton, N.J. 08646

OFFICIAL USE ONLY

DLN

PLATE NO.

## LICENSE APPLICATION

CH	ECK ONE BOX COMPLETE INFORMATION BELOW		ENCLOSE FEE	
	<ul> <li>□ Motor Fuel Retail Dealers License (three (3) year license) (complete A &amp; C below)</li> <li>□ Cigarette Manufacturer Representative License (one (1) year license)</li> <li>□ Cigarette Vending Machine License (one (1) year license) (complete Retail Dealers Over-the-Counter License (one (1) year license)</li> <li>□ Cigarette Retail Dealers Over-the-Counter License (one (1) year license)</li> </ul>	license) (complete A & D below)	\$ 50.00 \$ 5.00 \$ 50.00	
Α.	All applicants must complete Part A  Federal Identification Number	☐ Check box if this is	a license renewal	
		□ CHECK DOX II (IIIS IS 6	a licerise reflewar	
	Social Security Number			
	ame(Corporate, partners, proprietor, representative)			
	rade Name			
	Business Location Address	Mail Name and Address		
	Street	Street		
	City State Zip Code	City	State Zip Code	
		•	) Home Address	
В.	Complete the information below whice Motor Fuel Retail Dealers License	ch pertains to the specific license	€.	
	Number of pumps	Capacity in gallons		
	Do you sell diesel?	Brand sold		
C.	Motor Fuel Transport License  State License Plate Number  Vehicle identification number	Make of vehicle		
_	Barge name	Year		
υ.	Cigarette Manufacturer Representative License  Name of company you represent			
E.	Cigarette Retail Over-The-Counter License  Name of company where you purchase your cigarettes			
F.	Cigarette Vending Machine License  Number of machines you are applying for  Name of company where you purchase your cigarettes  You must attach a list with the physical address of each vending	e applying for (Enclose a \$50.00 fee for each machine) u purchase your cigarettes		
Signature Date				

## **Cigarette License Types**

Wholesaler Dealer: A person who engages in the business of sale and/or purchase of tax-included cigarettes

to retail dealers who resell the cigarettes or who places the cigarettes into warehouse

facilities for storage for future distribution.

**Distributor**: A person, wherever resident or located, who brings or causes to be brought into this State

unstamped cigarettes purchased directly from the manufacturers and stores, sells or

otherwise disposes of the same after they reach this State.

Manufacturer: A person, wherever resident or located, who manufactures or produces, or causes to be

manufactured or produced, cigarettes and sells, uses, stores or distributes the same regardless of whether they are intended for sale, use or distribution within or without this

State.

## **Motor Fuel License Types**

Wholesaler Dealer: A person not qualified as a gasoline jobber or distributor who engages in the business of

sale and/or purchase of tax-included gasoline to other persons who resell the gasoline or who places or have the gasoline placed into their containers or storage tanks for future

consumption.

**Distributor**: Includes every person, wherever resident or located, who produces, refines, manufactures,

blends or compounds fuels and sells, uses, stores or distributes the same within this State.

**Importer**: A person, wherever resident or located, who brings gasoline into this State, from a point

outside this State, for use, distribution, storage or sale in this State or who hires a carrier to transport the product and who has full ownership, possession, control, title custody and

direction of the product while in transit into this State.

**Exporter:** A person who acquires title or takes delivery of fuels within New Jersey and subsequently

exports such fuels from the State.

**Seller of Special Fuels** A person who sells any fuel capable of generating power in a diesel type engine which

will include, without limitation, diesel fuel. No. 2 fuel oil, and kerosene.

User of Special Fuels: A person, except the State of New Jersey and any political subdivision thereof, who

maintains a storage tank or tanks of any type, including a conveyance, equipped with a dispensing device, and being used for storage and dispensing any fuel capable of

generating power in a diesel type engine for his own use.

**Jobber:** A person who engages in the purchase and sale of gasoline for resale and who regularly

makes 95 percent or more of his gasoline sales to not less than 25 retail dealers, fleet

operators or other large consumers, including farm accounts.

Storage Facility Operator: A person owing, renting or leasing a bulk storage facility in this State with a capacity of

100,000 gallons or more and any person leasing or subleasing space in such facility and storing fuels therein. A particular facility may have multiple tanks which together make

up the 100,000 gallon capacity.